

Mississippi Secretary of State

700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi Department of Revenue	CONTACT PERSON Stephanie Rogers	TELEPHONE NUMBER 601-923-7190
ADDRESS Post Office Box 1033	CITY Jackson	STATE MS
EMAIL stephanie.rogers@dor.ms.gov	SUBMIT DATE 10/18/11	Name or number of rule(s): Title 35, Part III

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Filing complete and current version of the Mississippi Department of Revenue's rules in accordance with Administrative Procedures Act Rule 3.2. NO substantive changes have been made to the rules submitted herewith.

Specific legal authority authorizing the promulgation of rule: Miss. Code Ann. § 27-3-31(1)(a)

List all rules repealed, amended, or suspended by the proposed rule: None

ORAL PROCEEDING:

☐ An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____

☐ Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

☒ Economic impact statement not required for this rule. ☐ Concise summary of economic impact statement attached.

TEMPORARY RULES

____ Original filing
 ____ Renewal of effectiveness
 To be in effect in ____ days
 Effective date:
 ____ Immediately upon filing
 ____ Other (specify): ____

PROPOSED ACTION ON RULES

Action proposed:
 ____ New rule(s)
 ____ Amendment to existing rule(s)
 ____ Repeal of existing rule(s)
 ____ Adoption by reference
 Proposed final effective date:
 ____ 30 days after filing
 ____ Other (specify): ____

FINAL ACTION ON RULES

Date Proposed Rule Filed: 5/13/11

Action taken:

☒ Adopted with no changes in text
 ____ Adopted with changes
 ____ Adopted by reference
 ____ Withdrawn
 ____ Repeal adopted as proposed

Effective date:

☒ 30 days after filing
 ____ Other (specify): ____

Printed name and Title of person authorized to file rules: Stephanie V. Rogers, Senior Tax Analyst

Signature of person authorized to file rules: *Steph V. Rogers*

OFFICIAL FILING STAMP

Accepted for filing by

**DO NOT WRITE BELOW THIS LINE
OFFICIAL FILING STAMP**

Accepted for filing by

OFFICIAL FILING STAMP

FILED
 OCT 18 2011
 MISSISSIPPI
 SECRETARY OF STATE

Accepted for filing by *CB 18132E*
Compilation

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.